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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

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In re	:
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DELPHI CORPORATION, et al.,	:
	:
Debtors.	:
	:
----- X	

Chapter 11
Case No. 05-44481 (RDD)
(Jointly Administered)

JOINT STIPULATION AND AGREED ORDER DISALLOWING
AND EXPUNGING PROOF OF CLAIM NUMBER 16649 AND
COMPROMISING AND ALLOWING PROOF OF CLAIM NUMBER 16650
(STATE OF NEW JERSEY DIVISION OF TAXATION)

Delphi Corporation ("Delphi") and certain of its subsidiaries and affiliates, including Delphi Automotive Systems LLC ("DAS LLC"), debtors and debtors-in-possession in the above-captioned cases (collectively, the "Debtors"), and State Of New Jersey, Division Of Taxation ("New Jersey") respectfully submit this Joint Stipulation And Agreed Order Disallowing And Expunging Proof Of Claim Number 16649 And Compromising And Allowing Proof Of Claim Number 16650 (State Of New Jersey Division Of Taxation) and agree and state as follows:

WHEREAS, on October 8, 2005, the Debtors filed voluntary petitions under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as then amended, in the United States Bankruptcy Court for the Southern District of New York.

WHEREAS, on September 4, 2007, New Jersey filed proof of claim number 16649 against Delphi, which asserts an administrative claim in the amount of \$36,000.00 ("Claim No. 16649") for certain taxes allegedly owed by Delphi and certain affiliated Debtors to New Jersey.

WHEREAS, on September 4, 2007, New Jersey filed proof of claim number 16650 against Delphi, which asserts an unsecured priority claim in the amount of \$133,911.40 ("Claim No. 16650" and, together with Claim No. 16649, the "Claims") for certain taxes allegedly owed by Delphi and certain affiliated Debtors to New Jersey.

WHEREAS, on September 21, 2007, the Debtors objected to the Claims pursuant to the Debtors' Twenty-First Omnibus Objection Pursuant To 11 U.S.C. § 502(b) And Fed. R. Bankr. P. 3007 To Certain (A) Duplicate Or Amended Claims, (B) Untimely Equity Claim, (C) Insufficiently Documented Claims, (D) Claims Not Reflected On Debtors' Books And Records,

(E) Untimely Claims, And (F) Claims Subject To Modification, Tax Claim Subject To Modification, And Modified Claims Asserting Reclamation (Docket No. 9535) (the "Twenty-First Omnibus Claims Objection").

WHEREAS, on October 18, 2007, New Jersey filed its The State Of New Jersey, Division Of Taxation's Opposition To Debtors' Twenty-First Omnibus Objection To Claims (the "Response") (Docket No. 10633).

WHEREAS, on May 28, 2008, to resolve the Twenty-First Omnibus Claims Objection with respect to the Claims, DAS LLC and New Jersey entered into a settlement agreement (the "Settlement Agreement").

WHEREAS, pursuant to the Settlement Agreement, DAS LLC and New Jersey acknowledge and agree that Claim No. 16649 shall be disallowed and expunged in its entirety and DAS LLC acknowledges and agrees that Claim No. 16650 shall be allowed against DAS LLC in the amount of \$2,112.48.

WHEREAS, DAS LLC is authorized to enter into the Settlement Agreement either because the Claims involve ordinary course controversies or pursuant to that certain Amended And Restated Order Under 11 U.S.C. §§ 363, 502, And 503 And Fed. R. Bankr. P. 9019(b) Authorizing Debtors To Compromise Or Settle Certain Classes Of Controversy And Allow Claims Without Further Court Approval (Docket No. 8401) entered by this Court on June 26, 2007.

THEREFORE, the Debtors and New Jersey stipulate and agree as follows:

1. Claim No. 16649 shall be disallowed and expunged in its entirety.
2. Claim No. 16650 shall be allowed in the amount of \$2,112.48 and shall be treated as an allowed unsecured priority tax claim against the estate of DAS LLC.

3. New Jersey 's Response to the Twenty-First Omnibus Claims Objection
shall be deemed withdrawn with prejudice.

So Ordered in New York, New York, this 12th day of June, 2008

/s/Robert D. Drain

UNITED STATES BANKRUPTCY JUDGE

AGREED TO AND
APPROVED FOR ENTRY:

/s/ John K. Lyons

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